

R. J. RICCIARDI, Inc.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
West Side Community Healthcare District
Newman, California

We have audited the accompanying basic financial statements of the business-type activity and the major fund of West Side Community Healthcare District as of and for the year ended June 30, 2006, as listed in the table of contents. These financial statements are the responsibility of West Side Community Healthcare District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards as well as accounting systems prescribed by the State Controller's office and State regulations governing special districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activity and the major fund of West Side Community Healthcare District on June 30, 2006, and the results of its operations and changes in fund balances for the year then ended in conformity with U.S. generally accepted accounting principles as well as accounting systems prescribed by the State Controller's office and State regulations governing special districts.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit this information and we express no opinion on it.

R.J. Ricciardi, Inc.
Certified Public Accountants

ATTACHMENTS AVAILABLE
FROM YOUR CLERK

San Rafael, California
July 11, 2007

WEST SIDE COMMUNITY HEALTHCARE DISTRICT

NEWMAN, CALIFORNIA

FINANCIAL STATEMENTS

JUNE 30, 2006